

***United States Court of Appeals
for the Second Circuit***



**APPELLANT'S
REPLY BRIEF**

ORIGINAL
WITH PROOF
OF SERVICE

77-6145

UNITED STATES COURT OF APPEALS

for the

SECOND CIRCUIT

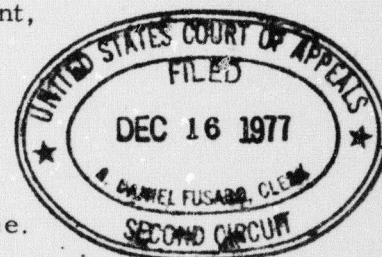
BERTHA LEMLE,

Plaintiff-Appellant,

-against-

UNITED STATES OF AMERICA,

Defendant-Appellee.



ON APPEAL FROM A FINAL JUDGMENT OF THE
UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF NEW YORK

REPLY BRIEF OF PLAINTIFF-APPELLANT

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UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

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BERTHA LEMLE,	:	
Plaintiff-Appellant,	:	77-6145
-against-	:	
UNITED STATES OF AMERICA,	:	
Defendant-Appellee.	:	

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On Appeal from a Final Judgment of the
United States District Court for the
Southern District of New York

REPLY BRIEF OF PLAINTIFF-APPELLANT

Preliminary

The brief of defendant-appellee (the "Government") does little more than shed crocodile tears because the legatees who represented that they would pay the taxes wrongfully assessed against appellant ("Mrs. Lemle") failed to do so (Govt.Br., pp. 6, 7, 9, 10).

The Government cites no authority in the Internal Revenue Code, the Regulations or case law which would

substantiate a contention that Mrs. Lemle is obligated to pay taxes on income paid to other legatees merely because they represented they would pay the tax but did not; particularly where the Government, through its culpable neglect, permitted the statute of limitations to run against the other distributees.

Apart from this meritless grievance, the Government makes two legal points, both of which are equally without substance.

The "3 Installment" Argument

The Government argues that Mrs. Lemle "never indicates how she proposes to satisfy" the specific provision of Section 663(a)(1) that a bequest is not excludable from income tax unless "paid or credited all at once or in not more than 3 installments" (Govt.Br., p. 17).

Neither did Judge Conner, though he wrote four opinions, rely upon this point. We saw no reason to consider in our Main Brief a Government claim not accepted by the District Court.

The answer, in any event, is readily at hand. The Government quotes the "3 installment" requirement out of

context. Section 663(a)(1), captioned "Exclusions", provides that there shall not be included as amounts falling within Sections 661(a) or 662(a), "any amount which, under the terms of the governing instrument, is properly paid or credited as a gift or bequest of a specific sum of money or of specific property and which is paid or credited all at once or in not more than 3 installments". The Government does not deny that a bequest which, by the terms of the governing instrument, is payable all at once or in not more than 3 installments, is excluded from tax, irrespective of the number of installments in which the bequest is actually paid by the executor in the course of estate administration. The test is, not the happenstance of the number of installments in which the money is in fact paid, but the payment requirement "under the terms of the governing instrument".

The Treasury Regulations make this clear. Thus, the Regulations provide that a bequest of a specific sum of money "is not included in the gross income of a beneficiary under Section 662, unless under the terms of the will or trust instrument the gift or bequest is to be paid or credited to the recipient in more than 3 installments" (Regs., 1.663[a-1(a)]) (Emphasis supplied.).

This subdivision of the Regulation continues:

"Thus, in order for a gift or bequest to be excludable from the gross income of the recipient, . . . (a) the terms of the governing instrument must not provide for its payment in more than 3 installments . . ." (Emphasis added.)

Subdivision (c) of this Regulation, specifically addressed to "installment payments", provides explicitly that a bequest of a specific sum is excludable, unless the will requires that the payment be made in more than 3 installments, "regardless of the manner of payment of distribution by the executor . . ." (Regs., 1.663[a-1(c)], Example [1][iii]) (Emphasis supplied).

It is not disputed that in this case, "the terms of the governing instrument", that is, the settlement agreement did not provide that the payments to Mrs. Lemle were payable in more than 3 installments. On the contrary, the agreement was precise that the settlement sum, to wit, \$453,712.25, was to be paid or credited to Mrs. Lemle within 60 days after the approval by the Surrogate of the settlement [A-66]. Thus, the agreement states that the payment to Mrs. Lemle of "the sum of \$453,712.25, payable out of the principal of the said estate" is to be made "as hereinafter provided" [A-66]; and the "hereinafter provided" is specified

as "within 60 days after the entry of an order approving this agreement by the Surrogate" [A-68].

The Government struggles vainly to escape from this term of the "governing instrument" by suggesting that payments to be made "within 60 days" of the Surrogate's approval were payable "within the same time frame but certainly not at the same time" (Govt. Br., p. 17).

This is pure sophistry -- a payment to be made "within 60 days" after a specific date is certainly not required "by the terms of the governing instrument" to be made in more than 3 installments, even if the executors could have, though they did not, make the payments in 4 installments within the 60-day period. The Section 663(a)(1) exclusion is therefore clearly applicable.

Purpose of the "3 Installment" Clause

This common-sense interpretation of the 3 installment provision is confirmed by its purpose -- it was to preclude testators or trust settlors from tax evasion by the device of dividing principal distributions into installments and thereby accomplishing distributions which are principal in form, but in substance, have the effect of income.

The provision is comparable to the alimony section which conditions the taxability of alimony payments to the wife and their deductibility to the husband on the requirement that the payments be "periodic" (I.R.C., §71[a]). To obtain the benefit of this "periodic" provision, it is required that the alimony payments be made over a period ending more than 10 years from the date of the governing instrument and the amount deductible by the husband and taxable to the wife may not exceed 10% of the principal in any one year (I.R.C., §71[c]).

The choice of "3" installments in Section 663(a)(1) and "10" in the alimony provision is obviously arbitrary. That the closing of a tax loophole was the objective of the "3 installment" provision is made clear in the following discussion of this provision in the American Law Institute draft (47 Columbia L. Rev. 316, 342):

"Suppose the trust provides that income may be accumulated or distributed in the trustee's discretion, but that current beneficiaries A and B shall receive annuities of \$10,000 each Where these beneficiaries annually receive distributions and at the same time the current trust income is being accumulated, to accord an exemption to these distributions would be pressing the gift exemption for corpus too far. In effect, we are

forced to restrict the gift exemption for corpus in situations where corpus may be periodically distributed while current income is retained.

* * *

"The Draft therefore provides . . . :

"(1) Any distribution pursuant to a gift or bequest which is paid all at once or in installments, provided that under the trust instrument the installments are limited to three."

The manner in which the drafters of this limitation arrived at 3 installments is made clear by the illustration given:

"Thus, distributions in satisfaction of such trust provisions as '\$10,000 to Aunt Mary'; 'Blackacre to my brother'; 'one-third of the corpus to John at age 21, one-third at age 30 and one-third at age 35'; are completely excluded from taxation to the recipient".

Thus, the "3 installment" limitation takes into account the understandable objective of most testators to guard youthful legatees against the dangers of dissipation of their estates by imposing age restrictions on the dates when the property is distributed, a customary arrangement being that contained in the foregoing illustration. To read the statute literally, as the Government insists, and apply the "3 installment" provision to "installments" made

within a 60-day period, would "yield a grotesque caricature of the Legislature's purpose"*.

Judge Learned Hand, with characteristic pungency, similarly observed that in the interpretation of statutes, judges ought "not to make a fortress out of the dictionary, but to remember that statutes always have some purpose or object to accomplish, . . . (Cabell v. Markham, 148 F. 2d 737, 739 [2d Cir. 1945]).

We need hardly add that it was not the purpose of Congress to render taxable a distribution of principal required to be made on one specified date because theoretically, the payments could be made in the morning, at noon, in the afternoon and at evening, and therefore might be made in 4 installments (!). This is more than "grotesque" -- this is lunacy.

The Regulations Confirm that the Governing Instrument, Not the Manner of Payments, Is the Decisive Criterion

The Government makes the wholly unwarranted observation that the taxpayer "does not try to claim nor can she claim the benefits of Treas. Reg. Section 1.663 (a-1[c])[1]

* Words and Music: Some Remarks on Statutory Interpretation, Jerome Frank, 47 Columbia L. Rev. 1259, 1262.

[iii] (Br., p. 18, n.), which provides that bequests "for which no time of payment or crediting is specified and which are to be paid or credited in the ordinary course of the administration of the decedent's estate are considered as required to be paid or credited in a single installment".

The taxpayer does make this claim and has every right to do so -- the Regulations are obviously designed to exclude from the operation of the "3 installment" restriction a bequest which the executor is authorized to pay at any time. The terms of the bequest are decisive, not the happenstance of the manner in which the course of estate administration renders it desirable or convenient to divide bequests in a number of separate installments.

The Settlement Agreement Did Not Provide
for Installment Payments

The settlement agreement in this case, which is the governing instrument, did not provide for the payment to Mrs. Lemle of any principal sum in "more than 3 installments". Her claim to an elective share was rejected by the executors and was settled by payment of the specific sum agreed upon.

In the course of the estate administration, pending the resolution of the controversy between Mrs. Lemle and the

estate executors, certain payments were made. The estate treated these payments as income distributions but Mrs. Lemle steadfastly asserted that the sums received were on account of her elective share. When the settlement was entered into, her claim was compromised and it was provided that she was to receive a fixed sum payable out of principal.

As has been overwhelmingly demonstrated in the foregoing, it is the governing instrument, not the number of payments actually made, which is the determining criterion. Neither the number of payments made nor their characterization by the executors is relevant -- the governing document is the settlement agreement under which Mrs. Lemle became entitled to the inheritance of a fixed sum, clearly excludable from income tax under Sections 102(a) and 663(a)(1) of the Code.

The Supplemental Settlement Agreement

Simultaneously with the execution of the settlement agreement, the parties executed a supplemental agreement under which it was agreed that the executors and trustees would pay to the income beneficiaries "an amount equal to the amount of all income taxes, interest and penalties, if any, . . . payable by or assessed against" [A-74] said

beneficiaries "by reason of the consummation of the settlement agreement" with Mrs. Lemle; and that the accountants would prepare whatever amended tax returns were necessary for the estate and trust and for the other income beneficiaries [A-75].

The petition for approval of the settlement agreement, signed by the executors including Mrs. Lemle confirms that as a result of the provision that all payments made to Mrs. Lemle were "principal payments", it would "be necessary that the trust, or the remaining income beneficiaries of the residuary trust, be charged with the income earned by the residuary trust since its establishment" [A-55].

It was then provided that the income beneficiaries would "be required to file amended income tax returns for the years in question and payment of any tax due plus interest and penalties, if any, will have to be made" [A-55]; and "any additional taxes, interest and penalties, which may be payable by such income beneficiaries or the trust will be paid by the executors and trustees and charged to principal" [A-55].

The net effect is that Mrs. Lemle received in compromise of her claim an inheritance of a fixed principal sum; and that the estate and the trust agreed to pay the

income taxes properly due from the other income beneficiaries who would be chargeable with the taxes due on the distributions theretofore made to Mrs. Lemle.

The "Date of Death" Argument

The gravamen of the District Court's decision, and the point principally relied upon by the Government, is that the settlement agreement, dated August 12, 1970 [A-60], entered into 6 years after the testator's death, provides for the payment of a sum "not ascertainable as of the date of death" of the decedent and therefore does not comply with the applicable provision of the Treasury Regulations (Govt. Br., pp. 18-21).

As was pointed out in our Main Brief (pp. 30-33), this requirement, contained in the Regulations but not in the Code, was designed to construe, not limit, the exclusion from income tax "of a specific sum of money or specific property" which "under the terms of the governing instrument, is properly paid or credited as a gift or bequest" (§663[a][1]).

The Government does not contend that the Treasury may impose conditions on the exclusion of "specific bequests" from income not required by the Code -- any such regulation would be "plainly inconsistent" with the statute and would

therefore be invalid (Commissioner v. South Texas Co., 333 U.S. 496, 501 [1948]).

The Partnership Interest Analogy

Decisive as to the meaning of the "date of death" requirement is the Government's concession, as was pointed out in our Main Brief (p. 32), that a bequest of a partnership interest is excluded from income (Govt. Br., p. 19), though the amount of the interest is not ascertainable as of the date of death.

To escape from this, the Government argues that in respect of partnership interests, "the pertinent facts are available as of the decedent's death" (Govt. Br., p. 19). Here the Government asserts the "prescience" which it eschews on another point (p. 26). Obviously, the precise value of the partnership interest will depend upon a myriad of unpredictable future events: Collectibility of receivables, bad debts, inventory valuations, controversies among partners, disputed claims, etc., etc. The point to which the Government blinds itself because of its "tax interest" (Br., p. 6) and which Judge Conner did not recognize, is that the purpose of the "date of death" requirement contained in the Regulations is to assure that the excludable bequest is of a specific sum

or of specific property unaffected by the income earned thereon from the date of death to the date of payment.

This language could have no other objective -- and we need not remind the Court of another of Judge Learned Hand's aphorisms:

"There is no more likely way to misapprehend the meaning of language--be it a constitution, statute or contract--than to read the words literally, forgetting the object which the document as a whole was meant to secure."*

The "date of death" provision must be read against the backdrop of the fundamental distinction between a tax on inherited property and on the income generated thereby, which is central to the scheme of federal estate and income taxation. As was pointed out in our Main Brief (pp. 13,14), Congress in exempting from income tax the "value of property acquired by bequest, devise or inheritance" did so because having, by the estate tax, imposed a levy upon the transfer of the estate, it did not intend simultaneously "to tax again the value of the property which legatees, devisees or heirs receive from the decedent's estate" (Lyeth v. Hoey, 305 U.S. 188, 195).

To authorize Congress to tax the income generated by the estate, the Sixteenth Amendment was adopted to overcome the constitutional restriction on the imposition by

* Central Hanover Bank & Trust Co. v. Commissioner, 159 F. 2d 167, 169 (2d Cir. 1947)--the Court construed an estate tax provision in favor of the Government, rejecting the literal interpretation urged by the taxpayer.

Congress of direct taxes on inherited property which had been deemed applicable to a tax on estate income since "to burden an income by a tax was from the point of substance to burden the property from which the income was earned" (Brushaber v. Union Pacific R.R. Co., 240 U.S. 15, 16 [1915]).

If therefore the object of Section 663(a)(1) was to exempt from income taxation in the hands of the transferee the property which had been subjected to estate tax as part of the decedent's estate, the only conceivable purpose of the Commissioner's regulations on this subject was to distinguish between the estate and the income which it produced. So construed, the "date of death" provision in the Regulations can mean only one thing -- a bequest which is not ascertainable as of the date of death of the decedent is necessarily one which will generate income from the date of death to the date of its ascertainment. No other purpose can be ascribed to this provision of the Regulations.

This construction is confirmed by the phrase "as of" incorporated in the Regulations -- it is not required that the amount of the bequest be ascertainable "on" the date of death -- the ascertainment must be "as of" the date of death. The intent is obvious -- it is the same objective which governs similar language used in contracts which are dated

"as of" a specific date but are executed weeks or months later. The plain intent of the parties is that the contract be deemed effective "as of" the date fixed, irrespective of the date when the contract is signed. By a parity of reasoning, the Regulations require that the amount of the legacy be ascertainable "as of the date of death" of the decedent--not the date on which the amount is in fact determined.

Here, by express agreement of the parties, it was made explicit that the settlement agreement was to be deemed effective as of the date of death of the decedent. Mrs. Lemle was to receive a fixed sum of \$453,000, against which was to be credited the monies which she had theretofore received, with the balance payable 60 days after the Surrogate's approval of the settlement.

Clearly, the "legacy" to Mrs. Lemle was for all practical purposes, written into the testator's will -- Mrs. Lemle received a fixed sum, not the income thereon; and therefore her legacy is excluded from tax by Section 663(a)(1).

The Government's Fallacious "Label"
Argument

The considerations referred to in the preceding paragraphs foreclose the Government's contention that "it is

the realities of the claim" that determine the effect of a settlement, "not the labels of the parties" (Govt. Br., pp. 8, 9).

This is merely a restatement of the doctrine promulgated by the Supreme Court in Gregory v. Helvering, 293 U.S. 465 (1935), where the Court refused to recognize a "tax-free reorganization" because it was not in fact a reorganization -- it was, in form and substance, the filing of corporate documents with no purpose other than tax avoidance. Directly applicable here, however, is the doctrine also enunciated in Gregory:

"The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law allows, cannot be doubted (citing cases)".

As Judge Conner ruled, Mrs. Lemle "entered into a good faith compromise of her claimed right to an elective share" [A-120]. Though the Government initially raised a question of collusion [A-120], it subsequently "conceded that it had no evidence of collusion, obviating the necessity of a trial on that issue" [A-126].

The compromise agreement therefore was not merely a charade entered into to minimize taxes -- it was an agreement in good faith under which the parties achieved the

benefits provided by the settlement. Since the agreement was explicit that the sums credited to Mrs. Lemle as principal were to be charged as income to the other income beneficiaries, this was a benefit which Mrs. Lemle bargained for and which the other parties to the agreement agreed. This was no shadowy reorganization or a false label of a claim.

The Government, Aware of the Settlement,
Allowed the Refund

The Government has conceded that its officials were fully informed of the pendency of the litigation (Govt. Br., pp. 5, 6); that when the Surrogate approved the settlement, a copy of the decree and the settlement documents were furnished to the I.R.S. examiner responsible for reviewing Mrs. Lemle's refund claims (Br., p. 6); and that the I.R.S. agent approved the refund on the law and the facts which were fully disclosed (Govt. Br., p. 8).

Despite the Government's protestations to the contrary, the agent's supervisors never disallowed the refund claim or expressed any disagreement with his determination on the law or the facts. They merely "suggested" that allowance of the refund be "deferred" until the other income beneficiaries paid the taxes which had been assessed against Mrs. Lemle (Br., pp. 6, 7).

This is strange conduct indeed. Either Mrs. Lemle or the other income beneficiaries were legally obligated to pay the tax. The I.R.S. is required to collect the taxes due from the taxpayer required by law to make payment -- it may not relieve one taxpayer from his tax merely because another taxpayer "represents" that he will pay it. This weird contention is highlighted by the Government's grievance that "Mrs. Lemle took no steps to force the other beneficiaries to pay" (Govt. Br., p. 7). The I.R.S. has no right to burden Mrs. Lemle with its revenue collection functions. Since the other income beneficiaries owed the tax, the responsibility was on the Government to collect it. Mrs. Lemle was entitled to the refund as the agent decided -- the delinquency of other taxpayers is irrelevant.

Distributions of "Principal" Are Taxable
Only to "Income" Beneficiaries

The Government suggests that principal is taxable to principal beneficiaries, though they are not entitled to income, and quotes from Mertens the following comment (p. 16):

"This statutory tier system can lead to quite different results than obtained under the tier system of the prior statute. For example, if the fiduciary should pay equal amounts to two beneficiaries, one of whom is entitled only to corpus and the other

of whom is entitled to either income or corpus, taxability is shared equally by the two beneficiaries . . . In other words, the distinction between corpus and income distributions which was observed under prior law is largely obliterated by the approach taken in the present statute. [Emphasis added (by the Government); footnotes omitted.]"

The Government is well advised to omit the footnotes.

Footnote 14 reads:

"The distinction is still maintained . . . in the statutory exclusion of certain gifts or bequests. See I.R.C. (1954), §663(a)(1), discussed in §36.81."

And Section 36.81 reads:

"Gifts and bequests which are thus excluded from the distribution deduction and correlative inclusion provisions of Subchapter J of Chapter 1 of the 1954 Code are likewise excluded from gross income under the general exclusion provided in the case of property acquired by gift, bequest, devise, or inheritance."

Twist and turn as it will, the Government can find no escape from the fundamental proposition, inherent in the overall constitutional and congressional scheme of estate and income taxation, that inherited property is not subject to the tax on income which the taxpayer has no right to receive. The transfer of the property having been subjected to the estate tax, no further levy is imposed on its receipt by the transferee.

The "Accession to Wealth" Argument

As a last-gasp argument, the Government claims that even if Mrs. Lemle received principal, not income, the distribution is subject to income tax because it constituted "accessions" to her wealth, which she could "spend, live on or save" (Govt. Br., p. 23, n.). The Government cannot be serious about this. It would apply to every inheritance expressly excluded from tax by Sections 102(a) and 663(a)(1).

The Government misplaces its reliance upon James v. United States, 366 U.S. 213 (1960), which dealt with "embezzled monies"; and Commissioner v. Glenshaw Glass Co., 348 U.S. 426 (1954), which was concerned with "exemplary or punitive damages".

Even more inapposite is the Government's reliance upon Simmons v. United States, 308 F. 2d 160 (4th Cir. 1962), which held that the levy of an income tax on prize monies was an indirect tax on the receipt of monies, not on its ownership, and therefore not subject to the constitutional restriction on direct taxation (Govt. Br., p. 24). The Government strains to use this case as authority for a novel argument that an income tax on inherited property is an

indirect tax on its receipt and equally unaffected by the constitutional restraint on direct taxation.

The law on this subject has been settled for decades. The estate tax is an indirect tax on the transfer of the decedent's property to his distributee (Knowlton v. Moore, 178 U.S. 41 [1899]; and Fernandez v. Weiner, 326 U.S. 340 [1945]; and the income tax on the income generated by the estate is subject to income tax only under the authority of the Sixteenth Amendment (Pollack v. Farmers Loan & Trust Co., 157 U.S. 429, 158 U.S. 601).

The receipt by Mrs. Lemle of her inheritance was subject to estate tax by the levy on its transfer to her. Its receipt cannot be taxed again (Lyeth v. Hoey, supra; Fernandez v. Weiner, supra).

The Government Is Estopped by Allowance
of the Marital Deduction

The Government, having allowed the Estate a marital deduction in the full amount of Mrs. Lemle's inheritance of \$453,712.25 [A-99], is equitably estopped from now asserting that the bequest to Mrs. Lemle was not a specific legacy excludable from income tax under Sections 102(a) and 663(a)(1); see, Vestal v. Commissioner, 152 F. 2d 132 (D.C. Cir. 1945); Interstate Fire Insurance Co. v. United States,

215 F. Supp. 586, aff'd 339 F. 2d 603 (1963); Conway Import Co. v. United States, 311 F. Supp. 5 (EDNY 1969); and Elizabeth L. Saigh, 36 T.C. 395 (1961).

As Judge Judd pointed out in the Conway Import Co. case, quoting from an earlier decision (p. 15):

"[W]hile the doctrine of estoppel is seldom employed against the Government in tax cases * * * the Government should not lure a taxpayer by its prior position * * * to conduct its business according to certain rules that have been established and then suddenly change these views with regard to one taxpayer."

The Court added that there is a "requirement of consistency" which has been frequently expressed "in terms of fundamental fairness, a concept deeply ingrained in our legal system" (p. 15).

Conclusion

Justice Holmes once observed that "Men must turn square corners when they deal with the Government" (Rock Island R.R. Co. v. United States, 254 U.S. 141, 143 (1920)). The Government, too, has an obligation to deal fairly with taxpayers and to preserve the consistency which is inherent in our judicial system.

Mrs. Lemle agreed to accept a specific legacy of \$453,712.25 in settlement of her elective share; the Estate

accepted this settlement, encouraged by the prospect of a tax refund of \$168,779.96 [A-53]. The Government, having allowed the Estate the refund based upon a determination that Mrs. Lemle had received an inheritance, cannot consistently and in fairness make a contrary finding against her.

Either the agreement provided a specific legacy or it did not. If the Estate is entitled to a refund because it is, Mrs. Lemle cannot be denied a refund because it is not.

Respectfully submitted,

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Of Counsel.

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss.

DENNIS BLACK, being duly sworn,
deposes and says that deponent is not a party to the action,
is over 18 years of age and resides at 880 THERIOT AVE
BRONX, N.Y.

That on the 16 day of DECEMBER, 1977,
deponent personally served the within REPLY BRIEF OF
PLAINTIFF-APPELLANT
upon the attorneys designated below who represent the
indicated parties in this action and at the addresses below
stated which are those that have been designated by said
attorneys for that purpose.

By leaving 2 true copies of same with a duly
authorized person at their designated office.

~~By depositing true copies of same enclosed~~
~~in a postpaid properly addressed wrapper, in the post office~~
~~or official depository under the exclusive care and custody~~
~~of the United States post office department within the State~~
~~of New York.~~

Names of attorneys served, together with the names
of the clients represented and the attorneys' designated
addresses.

ROBERT FISKE, JR. ESQ.
U.S. ATTORNEY
ATTORNEY FOR DEFENDANT-APPELLANT
ONE ST. ANDREWS PLAZA
NEW YORK, N.Y.

Sworn to before me this

16 day of December, 1977

Dennis Black

MICHAEL DeSANTIS
Notary Public, State of New York
No. 03-0930908
Qualified in Queens County
Commission Expires March 30, 1979